



For Calendar Year 1998 or fiscal year beginning \_\_\_\_\_, 1998, and ending \_\_\_\_\_, 19 \_\_\_\_

**Iowa Fiduciary Return**

PLEASE PRINT OR TYPE

Name of Estate or Trust		Dept. of Revenue No.	<b>Check one:</b> <input type="checkbox"/> Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy Estate <b>If trust, check one:</b> <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter vivos
Name, Address, and Title of Fiduciary		Federal Identification No.	
Name of Attorney		Iowa County in which estate is pending	
Address (Number and Street)	City	State Zip Code	
		Probate No.	

Have prior returns been filed for this estate or trust? ☐ Yes ☐ No **Is income tax certificate of acquittance requested?** ☐ Yes ☐ No

**INCOME**

1. Dividends (enter full amount) ..... 1. \_\_\_\_\_
2. Interest ..... 2. \_\_\_\_\_
3. Income from partnerships and other fiduciaries (attach supporting schedule) ..... 3. \_\_\_\_\_
4. Net rents and royalties ..... 4. \_\_\_\_\_
5. Net business and farm income or loss (attach Schedules C or C-EZ and F, federal form 1040) .... 5. \_\_\_\_\_
6. Net gain (loss) from capital assets ..... 6. \_\_\_\_\_
7. Add gains excluded under section 641(c)IRC (see instructions) ..... 7. \_\_\_\_\_
8. Ordinary gains (losses) (attach federal form 4797) ..... 8. \_\_\_\_\_
9. Other income (state nature of income) ..... 9. \_\_\_\_\_
10. Total income (add lines 1 through 9) ..... 10. \_\_\_\_\_ ▲

**DEDUCTIONS**

11. Interest (enter on Schedule D, page 2) ..... 11. \_\_\_\_\_
12. Taxes (enter on Schedule D, page 2) ..... 12. \_\_\_\_\_
13. Fiduciary fees (enter on Schedule D, page 2) ..... 13. \_\_\_\_\_
14. Charitable deduction (from income in compliance with Will or Trust instrument) ..... 14. \_\_\_\_\_
15. Attorney, accountant, and return preparer fees (enter on Schedule D, page 2) ..... 15. \_\_\_\_\_
16. Other deductions not subject to 2% floor (enter on Schedule D, page 2) ..... 16. \_\_\_\_\_
17. Allowable miscellaneous itemized deductions (enter on Schedule D, page 2) ..... 17. \_\_\_\_\_
18. Total (add lines 11 through 17) ..... 18. \_\_\_\_\_ ▲
19. Balance (subtract line 18 from line 10) ..... 19. \_\_\_\_\_ ▲
20. Distributions to beneficiaries (complete Schedule B on page 2 or attach federal Schedule K-1) .... 20. \_\_\_\_\_
21. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) .21. \_\_\_\_\_
22. Total (add lines 20 and 21) ..... 22. \_\_\_\_\_
23. Taxable income of fiduciary (line 19 minus line 22) **Must be zero on final return** ..... 23. \_\_\_\_\_ ▲

**RESIDENT  
COMPUTED TAX**

- Residents complete lines 24-33. Nonresidents complete Schedule C and enter on line 33.
24. Compute tax from rate Schedule E, page 2 ..... 24. \_\_\_\_\_
  25. Iowa lump sum tax (attach federal Schedule 4972) ..... 25. \_\_\_\_\_
  26. Iowa minimum tax (attach IA 6251) ..... 26. \_\_\_\_\_
  27. Tax before credits (add lines 24 through 26) ..... 27. \_\_\_\_\_
  28. Personal exemption credit ..... 28. 40.00
  29. Out-of-state tax credit (attach copy of out-of-state return and schedule IA 130) ..... 29. \_\_\_\_\_
  30. Motor fuel tax credit (attach Schedule IA 4136) ..... 30. \_\_\_\_\_
  31. Other credits ..... 31. \_\_\_\_\_
  32. Total credits (add lines 28 through 31) ..... 32. \_\_\_\_\_

**TAX  
DUE**

33. Tax liability: Residents subtract line 32 from 27. Nonresidents enter amount from line 20, Schedule C ..... 33. \_\_\_\_\_
34. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher ..... 34. \_\_\_\_\_
35. Refund: If line 34 is larger than line 33, enter the difference ..... 35. \_\_\_\_\_ ▲
36. Amount due: If line 34 is less than line 33, enter the difference ..... 36. \_\_\_\_\_ ▲

**DECLARATION**

The undersigned hereby certifies and declares that this return together with any schedules or papers attached hereto has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

**SIGN  
HERE**

Signature of fiduciary or officer representing fiduciary	Date
Signature of preparer other than fiduciary	Address
	Date

**Schedule A - Background Information:** Answer all applicable questions.

- Schedule B - Beneficiaries' Shares of Income and Credits:** Attach additional pages as necessary.

**Schedule C - Computation of Nonresident's Tax**

- ### ***Schedule D - Explanation of Expenses***

### Schedule E - Tax Rates

63-001b (10/98)